# COUNTY OF BERNALILLO, NEW MEXICO

### TABLE OF CONTENTS

INTRODUCTORY SECTION	Page
Letter of Transmittal	i
Certificate of Achievement for Excellence in Financial Reporting	vi
Organizational Chart	vii
Principal Officials	viii
Contributors	ix
FINANCIAL SECTION	
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements:	'
Government-wide Financial Statements:	
Statement of Net Assets	29
Statement of Activities	30
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet - Governmental Funds	31
Reconciliation of the Balance Sheet Governmental Funds	
to the Statement of Net Assets	32
Statement of Revenues, Expenditures, and Changes in	
Fund Balances – Governmental Funds	33
Reconciliation of the Statement of Revenues, Expenditures, and	
Changes in Fund Balances of Governmental Funds to the	
Statement of Activities	34
Statement of Revenues and Expenditures -Budget and Actual (Non-	
GAAP Budgetary Basis)	
General Fund	35
Proprietary Funds:	
Statement of Net Assets – Proprietary Funds	36
Statement of Revenues, Expenses, and Changes in	
Fund Net Assets – Proprietary Funds	37
Statement of Cash Flows – Proprietary Funds	38
Fiduciary Funds:	
Statement of Fiduciary Net Assets and Liabilities – Agency Funds	39
Contents – Notes to the Financial Statements	40
Notes to the Financial Statements	41

## COUNTY OF BERNALILLO, NEW MEXICO

## FINANCIAL SECTION (CONTINUED)

### SUPPLEMENTARY INFORMATION

	Page
Combining and Individual Fund Statements and Schedules:	J
Governmental Funds:	
Description of Nonmajor Governmental Funds	74
Combining Balance Sheet - Nonmajor Governmental Funds	79
Combining Statement of Revenues, Expenditures, and Changes in	
Fund Balances - Nonmajor Governmental Funds	84
Schedules of Revenue, Expenditures – Budget and Actual (NON-	
GAAP Budgetary Basis):	
Special Revenue Funds:	
1/16 Health Care GRT	89
Emergency Medical Services	90
Recreation	92
DWI Services	93
Farm and Range	95
Valuation	96
Fire Districts	97
Law Enforcement Protection	99
County Indigent	100
ERDA	101
Regional Correction Center	102
Environmental Health	103
County Clerk Recording and Filing Fees	104
Community Service	105
Industrial Revenue Bonds	106
Debt Service:	
General Obligation Bonds Debt Service	107
Refunding Series 1998	108
Series 1996B	109
Series 1997	110
Refunding Series 2005	111
Series 2004	112
TRAN Debt Service	113
Description of Fiduciary Funds	114
Statement of Changes in Assets and Liabilities – Agency Funds	116
Nonmajor Proprietary Funds:	
Description of Nonmajor Proprietary Funds:	118
Combining Statement of Net Assets	119
Combining Statement of Revenues, Expenses, and Changes	
in Fund Net Assets	120
Combining Statement of Cash Flows	121
Schedule of Revenue, Expenses – Budget and Actual (NON GAAP	
Budgetary Basis):	
Solid Waste	122
Regional Juvenile Detention Center	123
Schedule of Revenue, Expenses – Budget and Actual (NON GAAP	
Budgetary Basis): Internal Service Fund	124

# COUNTY OF BERNALILLO, NEW MEXICO

	Page
OTHER SUPPLEMENTARY INFORMATION	
Financial Data Schedule	125
Schedule of Bank Accounts	127
Schedule of Pledged Collateral	128
Tax Roll Reconciliation	131
Tax Reconciliation – Property Tax Schedule	132
Joint Powers Agreements	136
Agency Funds - Schedule of Changes in Assets and Liabilities	140
Reconciliation of Nonmajor Funds GAAP Basis to the Budgetary Basis	
Statement	143
STATISTICAL SECTION	
(UNAUDITED) Statistical Section	111
	144
Net Assets by Component Changes in Net Assets	145
Governmental Activities Tax Revenue by Source	146 148
Fund Balances of Governmental Funds	148
Changes in Fund Balances of Governmental Funds	150
Assessed Value and Estimated Actual of Property	150
Property Tax Rates Direct and Overlapping	152
Principal Property Tax Payers	153
Property Tax Levies and Collections	154
Ratios of Outstanding Debt by Type	155
Ratios of General Bonded Debt Outstanding	156
Direct and Overlapping Governmental Activities Debt	157
Legal Debt Margin Information	158
Pledged-Revenue Coverage	159
Demographic and Economic Statistics	160
Principal Employers	161
Full-Time Equivalent County Employees by Function	162
Operating Indicators by Function	163
Capital Asset Statistics by Function	165
SINGLE AUDIT INFORMATION	
Schedule of Expenditures of Federal Awards	166
Independent Auditors' Report on Compliance and on Internal	
Control over Financial Reporting Based on an Audit of Financial	
Statements Performed in Accordance With Government Auditing Standards	169
Independent Auditors' Report on Compliance With Requirements	
Applicable to Each Major Program and on Internal Control Over	
Compliance in Accordance with OMB Circular A-133	172
Summary Schedule of Prior Year Audit Findings	175
Schedule of Findings and Questioned Costs	176
Exit Conference	199